

**INSTRUCTIONS****SECTION ONE – TAXPAYER INFORMATION**

Please provide the following information:

1. Taxpayer Business Name.
2. Taxpayer's Trade Name.
3. Taxpayer's New Jersey or Federal Identification number of business entity, or if a sole proprietorship enter the Social Security number of the owner.
4. Taxpayer's Mailing Address. **All correspondence related to this claim and payment will be mailed to the attention of the individual listed and to the address entered.**
5. UEZ Permit Number. Enter the permit number(s) assigned to your business by the Department of Commerce to certify your participation in the Urban Enterprise Zone program.
6. Period for which claim is made:
  - a. Circle the quarter indicating the quarter contained in this claim.
  - b. Enter the year associated with the above quarter.
7. Total Refund Requested: Enter the total of the Sales & Use Tax being claimed for refund. This line must contain an accurate amount, not an estimated figure, and equal the "Total Refund Requested" on the spreadsheet (A-3730-UEZ-1).

**SECTION TWO – SELECTION OF METHOD:**

**METHOD SELECTION** – The taxpayer shall indicate which one of the two available methods relates to this claim submission:

**Method # 1** – By selecting this method, the taxpayer submits the completed claim form, required computer or manual (for less than 25 transactions) spreadsheet, and agrees to furnish all requested documentation necessary to verify the accuracy of the spreadsheet. Following the refund claim submission, the Division will notify the taxpayer in writing by mail or e-mail as to the documentation (invoices, contracts, pertinent calculations, and proof of payment) required. The taxpayer will have **45 days from the date of the written communication to furnish the required documentation**. The taxpayer understands under this method the claim will not be perfected until all the required documentation and proof of payment is received.

**Method # 2** – Under this method the taxpayer submits the completed claim form, required computer or manual spreadsheet and all documentation (invoices, contracts, calculations, and proof of payment). Manual spreadsheet should be completed on the A-3730-UEZ-1 form.

**LESS THAN 25 TRANSACTION:**

For those claims with less than 25 transactions the spreadsheet (A-3730-UEZ-1) may be prepared manually for submission. The manual spreadsheet is to be prepared on an A-3730-UEZ-1 form, must contain all required information, and must be legible.

**SECTION THREE – SIGNATURE, TITLE, DATE, and TELEPHONE CONTACT NUMBER****APPOINTMENT OF TAXPAYER REPRESENTATIVE -**

Whenever a claim is executed by an agent on behalf of the taxpayer or when the taxpayer desires to be represented before the Division by someone other than the taxpayer, a completed and signed Appointment of Taxpayer Representative (M-5008-R) must accompany the refund claim form. This form may be obtained from the Division's website at: [http://www.state.nj.us/treasury/taxation/pdf/other\\_forms/misc/m5008r.pdf](http://www.state.nj.us/treasury/taxation/pdf/other_forms/misc/m5008r.pdf)

**8. SIGNATURE -**

When the taxpayer is a corporation, the claim must include the corporate name, followed by the signature and title of the officer having the authority to sign for the corporation. In the case of a partnership, either partner can sign. For a sole proprietorship the owner will sign. If submitted by a representative holding an Appointment of Taxpayer Representative, the representative may sign the claim form and attach the fully completed and executed Appointment of Taxpayer Representative form as explained above.

**9. PRINTED – NAME and TITLE OF INDIVIDUAL SIGNING –**

This is required should the Division need to contact a responsible party as part of the examination process.

**10. DATE OF SIGNATURE –** Enter the date of signature.**11. TELEPHONE # -** To be used by the Division should additional information be necessary.**12. E-MAIL ADDRESS –** This is required when the taxpayer has e-mail capabilities. This will be used should the Division need to furnish a request for documentation to the taxpayer. To ensure contact, provide also the name of the individual to whom this e-mail is to be directed.**MAILING ADDRESS – FOR FILING OF CLAIM FORM**

(for US Postal Service) – NJ Division of Taxation, Sales Tax Refund Section – UEZ Unit,  
PO Box 289, Trenton, NJ 08695-0289.

(for Package Delivery Service) – NJ Division of Taxation, Sales Tax Refund Section - UEZ Unit,  
Quakerbridge Plaza Office Complex, Building #9 – 3<sup>rd</sup> Floor  
Mercerville, New Jersey 08619

**DOCUMENTATION OF REFUND CLAIM****Documentation For Method # 1 –**

Documentation will be requested by the Division based on the refund claim spreadsheet (A-3730-UEZ-1).

**Documentation For Method # 2 –**

Refund claims of Sales and Use Tax shall include documentation of all transactions to substantiate the tangible personal property or service which is the subject of the refund claim and the amount requested. The refund claim form (A-3730-UEZ) and computer or manual (for claims of less than 25 transactions) spreadsheet shall be filed with documentation to determine the correctness of the grounds for the refund and the amount of the refund.

**Documentation For Methods # 1 & # 2 –**

The method selected above will determine the amount of documentation included with the original submission and any subsequent request for documentation by the Division.

**Documentation** consists of, but is not limited to:

- **Spreadsheet** with detail of claimed purchases:
  - Spreadsheet A-3730-UEZ-1 prepared and submitted:
    - On CD (compact disc) using an electronic spreadsheet which is compatible with Excel (.xls) or
    - Manually prepared (for those claims with less than 25 transactions).
  - Provide the required information for each transaction in the format shown.
  - List each transaction included in determining the amount of tax requested for refund.
  - Be prepared and presented in the specified column arrangement (see spreadsheet layout for arrangement to be used). The refund claim spreadsheet (A-3730-UEZ-1) is available on the Division's website.

(Documentation continued on next page)

**Documentation (continued):**

- **Sales Invoices:**

- Whether submitted with the refund claim or requested later by the Division a sales invoice must be:
  - A readable copy of each invoice included or requested.
  - Invoice must indicate:
    - Name of UEZ business making the purchase.
    - Name of seller.
    - Invoice number.
    - Date of Sale.
    - Description of the transaction as to property, number of units, or service performed.
    - Separately stated New Jersey Sales Tax.
    - Amount of the invoice excluding the Sales Tax.
    - Shipped to address or location where service was performed.
  - For **cash transactions** the register tape should identify the property and/or service being purchased, location of the seller, transaction date and separately state the Sales Tax.

**Invoices must be provided in the same order as listed on the spreadsheet required above. Failure to do so may require the return of your claim and documentation for further organization.**

- **Proof of Payment:**

Proof of payment of Sales Tax or Use Tax must be furnished for each invoice submitted under Method # 2 or as requested under Method # 1.

- **Sales Tax** – Proof of Payment:

- Cancelled checks (copy)
- Imaged checks (copy)
- When cancelled checks are not returned by your financial institution - - provide a copy of your disbursement for this invoice and a copy of the monthly account statement from the financial institution where this payment was made.
- Electronic Funds Transfer is verifiable with a copy of your monthly financial institution statement.

When payment to a vendor is for several invoices there must be documentation furnished which clearly indicates the invoices included with the particular payment to enable verification that the invoice claimed for refund has been paid in full including the Sales Tax.

When proof of payment is documented by a means other than a copy of the cancelled check, an audit trail from the purchase invoice, to the payment authorization, and to the payment on the financial institution statement must be provided. The method of cross referencing between the purchase invoice and payment by your financial institution must be explained.

- **Use Tax** – Proof of Payment:

A refund claim submitted under Method # 2 with Use Tax self assessed and remitted, must be accompanied by a detailed schedule indicating each invoice included in determining the Use Tax remitted for each filing. This should include at minimum the name of the seller, invoice number, invoice date, and amount subject to Use Tax or the amount of Use Tax determined due for this invoice. Under Method # 1 the above schedule should be supplied upon request by the Division but must contain the same information.

**STATUTE OF LIMITATIONS**

The statute of limitations for filing a claim for refund is one (1) year from the:

- Date of the invoice for purchases or
- Date withdrawn from manufactured inventory for use.

The postmark date will determine if the A-3730-UEZ refund claim was submitted within one (1) year of the invoice date or date of taxable use.

**Determination of Interest & Perfection Date**

Interest will begin to accrue on claims not completed within six (6) months of the perfection date. The perfection date is the final date upon which all documentation and information relevant to the examination of this claim has been provided to the Division. The perfected date may be the postmark date of the claim, the date all documentation is received, or a subsequent date when additional requested documentation is provided to the Division for examination.

**Receipt of a spreadsheet, without simultaneous or prior filing of the A-3730-UEZ  
refund claim does not constitute the filing of a refund claim  
for statute of limitation purposes.**

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| <b>SPREADSHEET OF TRANSACTIONS SUBJECT TO REFUND</b> |
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Below is an example of the required spreadsheet. A BLANK version of this spreadsheet (A-3730-UEZ-1) is available on the Division's website.

| Taxpayer: Eric's Machine Shop<br>ID # 111-222-333/000 |                           |                |                          | Period:<br>3rd/2006         |                           |               |                           |  |
|---|---------------------------|----------------|--------------------------|-----------------------------|---------------------------|---------------|---------------------------|--|
| Invoice Date  | Name of Vendor/Seller     | Invoice Number | Amount Subject to Refund | Amount of Sales Tax Claimed | Amount of Use Tax Claimed | Tax Rate Paid | Location of Vendor/Seller | Description of Property/ Service Purchased   |
| 7/20/06   | SEJ Resources             | 2006-1458      | 1,218.14                 |                             | 85.27                     | 7%            | N                         | Hand Tools                                   |
| 07/20/06  | ABC, Inc                  | AW-25893       | 105.00                   | 7.35                        |                           | 7%            | N                         | Drill bits                                   |
| 07/21/06  | BQ Repair                 | 658-25         | 1,528.32                 | 106.98                      |                           | 7%            | N                         | Labor to repair                              |
| 07/21/06  | XYZ General Supply        | B889645002     | 12,874.36                | 450.60                      |                           | 3.5%          | 02                        | Light fixtures                               |
| 07/24/06  | L & M Partners            | LM-58794-2     | 4,265.64                 | 149.30                      |                           | 3.5%          | 12                        | Office copy machine                          |
| 07/24/06  | BW Paper Co               | 12897          | 1,022.00                 | 35.77                       |                           | 3.5%          | 18                        | Paper – Invoices / work orders / photocopies |
| 07/25/06  | Rip n Tare                | July 99-872    | 268.95                   | 9.41                        |                           | 3.5%          | 13                        | Rags - Mech. Shop                            |
| 07/26/06  | XYZ General Supply        | CM-2569        | (58.95)                  | (2.06)                      |                           | 3.5%          | 02                        | Returned light fixture                       |
| 07/27/06  | BP Best                   | J 756          | 256.25                   |                             | 17.93                     | 7%            | O                         | Saw blades                                   |
|   |                           |                |                          |                             |                           |               |                           |  |
|   | Total Sales Tax / Use Tax |                |                          | 757.35                      | 103.20                    |               |                           |  |
|   |                           |                |                          |                             |                           |               |                           |  |
| <b>Total Refund Requested</b>                         |                           |                |                          | 860.55                      |                           |               |                           |  |

**Each claim shall be accompanied by an electronic (computer)/manual spreadsheet.** A computer spreadsheet is a computer program that arranges numerical and textual data into a table of rows and columns. The computer spreadsheet shall display information for each transaction included as the subject of the refund claim.

The computer spreadsheet shall:

- Be prepared and provided on a CD (compact disc) using a computer spreadsheet which is compatible with Excel (.xls).

The computer or manual spreadsheet shall:

- List each transaction included in determining the amount of tax requested for refund.
- Be prepared with the information and arrangement of columns as shown above (column width should be sufficient to contain information):
  - Invoice Date – The date shown on the purchase invoice as the date of the transaction.
  - Name of Vendor/Seller – The name of the business from whom the purchase was made.
  - Invoice Number – The identifying number placed on the invoice by the seller to identify that transaction.
  - Amount Subject to Refund – This shall be the taxable amount upon which Sales Tax was originally paid or Use Tax remitted and is the basis of the refund request.
  - Amount of Sales Tax Claimed – This shall be the Sales Tax, as indicated on the purchase invoice, which is claimed for refund.

- Amount of Use Tax Claimed – This shall be the Use Tax, as indicated on your Use Tax Accrual Schedule prepared at the time of remittance.
- Tax Rate – Indicate if the tax was originally paid at a rate of 7% or 3.5%.
- Location of Vendor/Seller – The appropriate identifying number shall be entered to identify the location of the vendor/seller:
  - N = Tax Paid to a New Jersey vendor/seller.
  - O = Tax Paid to an Out-of-State vendor/seller.
  - When the vendor/seller is located within one of the following New Jersey Urban Enterprise Zones, the appropriate code shall be shown to permit proper allocation of funds:
 

|                      |                    |                               |
|----------------------|--------------------|-------------------------------|
| 01 = Asbury Park     | 13 = Kearny        | 26 = Passaic                  |
| 02 = Bayonne         | 14 = Lakewood      | 27 = Paterson                 |
| 03 = Bridgeton       | 15 = Long Branch   | 28 = Pleasantville            |
| 04 = Camden          | 16 = Mount Holly   | 29 = Roselle Boro             |
| 05 = Carteret        | 17 = Millville     | 30 = Trenton                  |
| 06 = East Orange     | 18 = New Brunswick | 31 = Union City               |
| 07 = Elizabeth       | 19 = Newark        | 32 = Vineland                 |
| 08 = Gloucester City | 20 = North Bergen  | 33 = West New York            |
| 09 = Guttenberg      | 21 = Orange        | 34 = Wildwood Crest (Borough) |
| 10 = Hillside        | 22 = Perth Amboy   | 35 = Wildwood (City)          |
| 11 = Irvington       | 23 = Phillipsburg  | 36 = North Wildwood (City)    |
| 12 = Jersey City     | 24 = Plainfield    | 37 = West Wildwood (Borough)  |
|                      | 25 = Pemberton     |                               |
- Description of property / service purchased – A brief description of purchase.

### CREDITS – For Returned Items or Other Miscellaneous Adjustments

A credit memo is entered and noted as a negative amount by placing brackets ( ) around both the amount entered in the “Amount Subject to Refund” column and the amount entered in the “Amount of Sales Tax Claimed” or “Amount of Use Tax Claimed” column.

Credit amounts should be subtracted when computing the totals on the Spreadsheet and when determining the amount requested for refund.

### INCOMPLETE OR MISSING DATA

Incomplete or missing data on any electronic or manual spreadsheet may require the return of your refund claim for completion. If data is not furnished within 45 days of request, those transactions will be denied; and the remaining approved portion will be paid to the taxpayer.

### SUBMISSION OF SPREADSHEET (A-3730-UEZ-1)

The refund claim form (A-3730-UEZ) and a spreadsheet (A-3730-UEZ-1) are required for all submissions. A computer spreadsheet is not required for claims of less than 25 transactions. However, inclusion of the computer spreadsheet will expedite the refund. The computer spreadsheet is to be submitted on a CD (compact disc) which is marked with the Business Name, ID #, and claim period or quarter. The manual spreadsheet must be prepared and submitted on the A-37-30-UEZ-1 form, contain all required information for each transaction, and be legible when handwritten.